



FINAL

City of Albuquerque

Interoffice Memorandum

April 9, 2004

Ref. No.: 04-01-111F

To: Harry Tipton, Director, Metropolitan Detention Center Department

From: Debra Yoshimura, Director, Office of Internal Audit

**Subject: FINAL FOLLOW-UP OF PAYROLL AUDIT REPORT NO. 01-111
METROPOLITAN DETENTION CENTER DEPARTMENT**

Internal Audit performed a Follow-Up Review of Payroll Audit No. 01-111, Metropolitan Detention Center Department. Audit No. 01-111 was issued on April 24, 2003. The purpose of our follow-up was to review the status of the audit recommendations that had been implemented by the Metropolitan Detention Center Department (MDC).

MDC's approved budget for fiscal year 2004 (FY2004) is \$42 million. Salary and benefit costs for FY2004 are 55 percent (\$23.2 million) of the total MDC budget. For FY2004, MDC has 495 approved positions. Actual personnel expenditures for FY2003 were \$23.15 million.

RECOMMENDATION NO. 1

We recommended that MDC ensure that payroll upgrades were in compliance with the City's Personnel Rules and Regulations. The City's Personnel Rules and Regulations state, "The maximum number of hours worked in an upgrade status is limited to 160 hours per position, per fiscal year." The audit identified 19 instances where employees had worked in a temporary upgrade status for more than the 160-hour limit.

We also recommended that MDC develop procedures that ensure upgrades do not exceed 160 hours per year, per position, unless proper approval for an extension is obtained.

ACTIONS TAKEN

The recommendations have been partially implemented. MDC has changed its procedures to have the Fiscal Manager approve all payroll upgrades. This control was implemented in an attempt to reduce the amount of payroll upgrades. However, this control has not been documented in writing.

We reviewed all payroll upgrades made during the period from May through December 2003. Five employees had been upgraded during this time period. For the pay period ending May 31, 2003, one employee received retroactive pay upgrades for a total of 224 hours, because the employee had not been upgraded when he was actually working in an upgraded

status. The Human Resources Department (HRD) did not approve an exception for the upgrade that exceeded 160 hours.

FOLLOW-UP RECOMMENDATION

MDC should develop and document procedures that ensure upgrades do not exceed 160 hours per year, per position, unless proper approval for an extension is obtained.

MDC should comply with the 160-hour limitation stated in the City's Personnel Rules and Regulations.

EXECUTIVE RESPONSE FROM MDC

"MDC concurs. We are currently in the process of developing procedures to comply with the City's Personnel Rules and Regulations. Included in the procedures is that all upgrades will have to be reviewed by the fiscal unit and if time for the upgrade is anticipated to exceed 160 hours then the proper extension will be requested."

RECOMMENDATION NO. 2

We recommended that MDC ensure its payroll employees made the required adjustments to accruals when employees were on leave without pay status for more than eight hours in a pay period. The Personnel Rules and Regulations state, "Employees on leave without pay for eight (8) hours or more per pay period, will not accrue sick or vacation leave." The audit identified 14 employees on leave without pay status, for more than eight hours per pay period, who accrued their full amount of vacation and sick leave for these time periods.

ACTIONS TAKEN

The audit recommendations have been partially implemented. We reviewed a sample of 10 employees, who were on leave without pay for eight hours or more per pay period, during the period of May 2003 through December 2003. The required adjustments to leave balances were made for eight of the ten employees. Documentation was not available for two employees, to show that the appropriate payroll adjustments had been made.

FOLLOW-UP RECOMMENDATION

MDC management should develop review procedures to ensure that payroll employees make accrual adjustments to sick and vacation leave, as required by the Personnel Rules and Regulations.

EXECUTIVE RESPONSE FROM MDC

“MDC concurs. The payroll supervisor currently reviews a payroll that reflects anyone who is on leave without pay. Based on this report the department adjusts the sick and vacation accruals as required by the City’s Personnel Rules and Regulations.”

RECOMMENDATION NO. 3

We recommended that MDC develop procedures to ensure that employees were paid correctly. We also recommended that MDC develop procedures to ensure that the supporting payroll documentation and the City’s Payroll Register were in agreement. In order to ensure that payroll was entered correctly, MDC should ensure that the timekeeper reviewed the payroll documentation that was processed by the two payroll clerks.

A sample of 31 out of the 404 MDC employees was selected to test for compliance with payroll requirements for a two-week pay period. In five cases, there were discrepancies between the supporting payroll documentation, and the amount that was paid to the employee. Consequently, in these five cases, we could not determine if the employee had been paid correctly.

ACTIONS TAKEN

The audit recommendations have not been implemented. The auditors reviewed a sample of 40 employees for the pay period ended December 26, 2003. We noted seven discrepancies, as follows:

- One employee had a completed Request for Leave of Absence Form (P-30) for 8 hours of sick leave during the pay period. However, the City’s computerized payroll system did not reflect the sick leave; the time was paid as regular hours.
- An employee had a completed P-30 for 16 hours of sick leave during the pay period. However, the City’s computerized payroll system did not reflect the sick leave; the time was paid as regular hours.
- One employee had a completed P-30 for 11.5 hours of Family and Medical Leave Act (FMLA) – Injury pay during the pay period. However, the City’s computerized payroll system indicated that the employee only took 8 hours of FMLA Injury Pay

and the other 3.5 hours were paid as regular hours.

- According to the City's computerized payroll system, one employee took 80 hours of Family and Medical Leave Act – Without Pay (FLWO). MDC had a document from HRD that approved this leave. However, there was no P-30 on file for this leave.
- The City's computerized payroll system showed two employees were on military leave without pay during the pay period. In both of these cases, MDC had documents from HRD that approved this leave. However, there were no P-30s on file for this leave.
- According to the City's computerized payroll system, an employee floated a holiday during the pay period. There was no documentation on file showing advance approval for the employee to work on the holiday. The City's Personnel Rules and Regulations require that this be approved in writing by the employee's supervisor.

FOLLOW-UP RECOMMENDATION

MDC should develop and document procedures to ensure that hours paid agree with the supporting payroll documentation.

MDC should develop and document procedures to ensure that the supporting payroll documentation and the City's Payroll Register are in agreement. MDC should ensure that the timekeeper reviews the payroll documentation that is being processed by the two payroll clerks.

EXECUTIVE RESPONSE FROM MDC

“MDC concurs. However, it should be noted that during the time period in which the exceptions on the payroll documents occurred, there were several staff vacancies in the unit that is responsible for payroll. The unit is now fully staffed and performs weekly reviews to ensure that all entries reflect the current payroll documentation.”

RECOMMENDATION NO. 4

We recommended that MDC develop procedures to ensure that all supervisors were aware of and complied with the approved managerial leave policy. Managerial leave is paid leave given to management series employees who are required to perform work in addition to or outside of their regular work schedules at the discretion of department directors. The Personnel Rules & Regulations state, "Managerial leave may be granted only as the result of a pre-existing plan or

program authorized by the Chief Administrative Officer (CAO) which provides specific criteria, including the maximum award for such leave."

We recommended that MDC request approval from the current CAO for its Managerial Leave Plan. MDC had a Managerial Leave Policy, dated September 1999, which was approved by the previous CAO. The policy stated, "Under no circumstances will an employee be granted more than eight (8) hours of managerial leave for any one month. " The policy further stated, "Managerial Leave may not be accrued. Approved Managerial Leave must be taken within 30 days of approval."

We identified 23 MDC management employees who accrued managerial leave, and did not take it within 30 days of approval. As of the date of the fieldwork, 15 employees had managerial leave balances greater than 8 hours. The departmental payroll records indicated that during a single pay period, 11 MDC management employees received managerial leave of more than eight hours posted to their payroll records. One employee had 56 hours of managerial leave posted to his balance.

ACTIONS TAKEN

The audit recommendations have been partially implemented. The MDC Fiscal Manager provided us a copy of the new departmental managerial leave policy. We reviewed managerial leave activity from May 2003 through December 2003. We noted the following situations in which the new departmental managerial leave policy was not complied with:

- The new departmental managerial leave policy requires that "... the hours accrued for the month must be taken within thirty (30) days from the date received or accrued time will be dropped from the record." We noted nine situations in which the managerial leave hours that were accrued were not taken within 30 days of the date received. In these nine cases, these accrued hours were not dropped from the record, as required by the departmental policy. One of these employees had 104 hours of accrued managerial leave.
- The auditors noted one case where an employee was granted eight hours of managerial leave. However, MDC payroll personnel recorded it as 16 hours of managerial leave being granted.

FOLLOW-UP RECOMMENDATION

MDC should develop procedures to ensure that supervisors and employees comply with the new approved departmental managerial leave policy.

EXECUTIVE RESPONSE FROM MDC

“MDC concurs. The Department tries to adhere to the Managerial leave policy, and have the supervisors take managerial leave within 30 days of the time the leave is earned. However, in the past year the Department has had numerous recurring vacancies in its lieutenant and sergeant positions. Because a minimum standard coverage is required for supervisors to cover posts, it has been difficult for the supervisors to take the earned time off. The Department is in the process of filling all vacant supervisor positions. This will provide adequate coverage and allow the supervisors to take the earned time off.”

RECOMMENDATION NO. 5

We recommended that MDC consider adopting a cap on the number of hours of overtime officers may work each pay period. MDC did not have limitations on the total amount of overtime employees may work during a pay period. Our review determined that some corrections officers worked more than 60 hours of overtime within a two-week pay period.

When corrections officers are allowed to work unlimited hours of overtime, the officers' capacity to be in optimum shape to handle life and death situations could be seriously compromised. This not only places the City and the public at risk, but also places the corrections officers themselves at risk.

ACTIONS TAKEN

The audit recommendations have been partially implemented. The MDC Fiscal Manager informed us that the department is requesting funding to implement an automated staffing system that will help them to better control overtime. According to the MDC Fiscal Manager, the purpose of this system is to prevent overstaffing of shifts. This is to be accomplished by utilizing a software program that only allows a certain number of officers to be called up on overtime duty, based upon the manpower needs of the shift. This occurs prior to the start of the shift. Currently, there are not adequate controls to ensure that shifts are not overstaffed.

The MDC Fiscal Manager informed us that he meets weekly with the City's Budget Officer and the MDC Director to review overtime, in an attempt to better control this situation. In FY2003, MDC overtime was \$3.14 million. This was an increase of \$1.65 million from FY2002. The FY2004 budget for overtime is \$1.67 million. However, the department is currently projected to have overtime expenses of \$3.6 million in FY2004.

We reviewed the overtime pre-approval and justification documentation for the two-week pay period ended December 26, 2003. There were 593 overtime documents. All of these documents, except one, were signed for approval by the employee's supervisor. The

overtime approval form also requires the approval of the appropriate division manager. None of the 593 overtime approval documents were signed for approval by a division manager.

One reason for the overtime at MDC is vacant positions. From July through December 2003, there was an average of 19 vacant security officer positions per month. These vacancies represent seven percent of the total number of 292 security officer funded positions

MDC has not addressed limitations on the total amount of overtime an employee may work during a pay period. The collective bargaining agreement between the City and the union that represents corrections officers requires that overtime be assigned by seniority. MDC management stated that they cannot limit the number of overtime hours an employee works if the union contract requires that the department first offer the senior officers the opportunity to work overtime. The contract limits the department's ability to ensure that overtime is managed in a safe and efficient manner.

FOLLOW-UP RECOMMENDATION

MDC should consider negotiating a change in the union contract that allows it to adopt a cap on the number of hours of overtime officers may work each pay period.

MDC should implement additional controls to reduce overtime. These additional controls could include an automated staffing system.

MDC should implement adequate controls to ensure that shifts are properly staffed.

EXECUTIVE RESPONSE FROM MDC

"The union contract is currently being negotiated. It would be very difficult, if not impossible, to negotiate the change recommended, and get the officers to ratify the contract, as it is contrary to the current overtime bid clause that allows officers to bid for overtime based on seniority."

"MDC concurs and has requested an automated system to help control the staffing levels and payroll documentation. If approved, the system should be in place by September 2004. This will control the number of hours of overtime granted to an individual as well as the need for overtime on a particular shift. The Department has also requested additional correction officer positions in the FY/05 budget. If approved, this will reduce the overtime."

“Currently, the payroll unit will not accept overtime documentation without the proper approvals. This process is included in the new payroll procedures.”

RECOMMENDATION NO. 6

We recommended that MDC develop procedures to ensure that all requests for leave were properly completed. Administrative Instruction No. 7-6, Leave of Absence Form (P-30), states, “All leave shall be coded correctly on the revised Leave of Absence Form (P-30) in order to properly identify the type of leave being taken.” The P-30 documents the employees’ use of sick leave, vacation leave, and other absences. The Administrative Instruction further states, “Department directors and supervisory staff are responsible for insuring that the procedures for accurately recording leave are followed and that records and supporting documentation are properly maintained.” We noted 24 cases where the employee did not properly complete the P-30s, but the supervisor still approved the leave request.

ACTIONS TAKEN

The audit recommendations have not been implemented. The MDC procedures that are in effect are not adequate to ensure that all P-30 forms are completed. The auditors reviewed a sample of 46 P-30s from May 2003 through December 2003. There were 33 P-30 forms that were not properly completed. The information that was omitted included the employee’s pay unit and division. This causes MDC payroll employees to have to spend more time when they process employee payroll documentation.

FOLLOW-UP RECOMMENDATION

MDC should develop procedures to ensure that all requests for leave are properly completed.

EXECUTIVE RESPONSE FROM MDC

“MDC has developed payroll procedures which require completed payroll documentation. Employees are required to fill out the leave forms properly. If they are not proper and complete, the new procedure requires the payroll unit to reject the leave form and re-route the documents to the supervisor to resolve the incomplete leave forms.”

RECOMMENDATION NO. 7

We recommended that MDC review the use of manual payroll checks caused by the late submittal of payroll documentation. The audit noted that in one payroll period, 14 manual checks had to be

prepared for MDC employees. Manual checks had to be prepared because employees did not turn their payroll documentation in on time, or the supervisors did not review and approve payroll documentation on a timely basis.

ACTIONS TAKEN

The audit recommendations have not been implemented. We discussed the issuance of manual checks with MDC payroll personnel. They informed us that they still are issuing manual checks because employees are not turning in payroll documentation on a timely basis. They stated that when payroll is being processed, if an employee has not turned in the necessary payroll documentation, the MDC procedure is to code the employee's time as absent without leave in the City's computerized payroll system. Then, if the employee later turns in the payroll documentation, the MDC payroll personnel have to make adjustments to the information in the City's computerized payroll system, and request a manual check for the employee.

MDC payroll personnel informed us that because employees do not turn in their payroll documentation timely, they frequently have to have two payroll employees spend several days preparing requests for manual payroll checks and making adjustments to the information in the City's computerized payroll system. According to MDC payroll personnel, some of the MDC supervisors who collect payroll documentation from employees do not turn this documentation in to the payroll section on a timely basis. There are no consequences to MDC employees or supervisors for the untimely submission of payroll documentation.

FOLLOW-UP RECOMMENDATION

MDC should review the use of manual payroll checks caused by the late submittal of payroll documentation.

MDC should consider disciplining MDC employees or supervisors who routinely submit late or incorrect payroll documentation.

EXECUTIVE RESPONSE FROM MDC

“MDC concurs and corrective action has been taken to reduce the number of manual payroll checks. The payroll procedures will require disciplinary action, rather than stopping their pay, to be imposed on individuals who are consistently late with the time sheets or payroll documentation.”

RECOMMENDATION NO. 8

We recommended that the MDC develop procedures to ensure that the City's Family and Medical Leave Act (FMLA) policy is complied with. The Personnel Rules & Regulations state, "As with any type of leave, an employee must give advance notice requesting leave and obtain approval, except in emergencies . . . Request for leave must be submitted on a Request for Leave of Absence form." We reviewed MDC payroll documentation to test compliance with the City's FMLA policy, and noted situations where the MDC payroll unit did not have P-30s on file for employee FMLA leave that were taken.

ACTIONS TAKEN

The audit recommendations have been partially implemented. We reviewed a judgmentally selected sample of 12 instances of FMLA leave, from May through December 2003. There were three occasions where MDC employees took FMLA leave, but no P-30s were on file to support the FMLA leave taken.

FOLLOW-UP RECOMMENDATION

MDC should ensure that when MDC employees take FMLA leave, P-30s are on file to support the FMLA leave taken

EXECUTIVE RESPONSE FROM MDC

"MDC concurs. The City process for FMLA is that the Human Resources Department (HRD) works directly with the employee regarding FMLA requests. HRD receives, reviews, and approves/denies the FMLA. HRD then notifies the department. Sometimes, the Department is not notified of the approval of FMLA until two or three weeks later. Therefore, it becomes a timing issue. Since the Department does not accept FMLA P-30's until it has been notified by HRD, the employee P-30 reflects sick leave. Once the notification is received from HRD, the Department has the employee resubmit the P-30's to correct the payroll records. In this case the changes did occur at a later time."

RECOMMENDATION NO. 9

We recommended that MDC management enforce the union contract requirement that employees not be granted further personal absence sick leave until their utilization falls below fifty-six hours of personal absence sick leave during the preceding twelve months. The Agreement Between the City of Albuquerque and Albuquerque Officers Association, Local 1888, states, "Employees who have been absent from work for sick leave on at least three (3) occasions and have missed more than fifty-six (56) hours of personal absence sick leave during the preceding twelve (12) (rolling calendar year) months shall not be granted further personal absence sick leave until their utilization falls

below this level.” The audit determined that during an 11-month period, 24 MDC employees used more than 56 hours of sick leave.

ACTIONS TAKEN

The audit recommendations have been partially implemented. MDC has implemented a procedure to monitor employee sick leave usage for compliance with the requirements of the union contracts. If an employee’s sick leave usage exceeds the amount stated in the applicable union contract, MDC payroll personnel change the coding from sick leave to leave without pay. These procedures have not been documented in writing.

We reviewed sick leave usage from January 2003 through December 2003. During this time period, there were 13 union employees who over-utilized the City’s sick leave benefit, in violation of the union contract. This indicates that the procedures that have been implemented by the MDC are not adequate to monitor employee sick leave usage for compliance with the requirements of the union contracts.

FOLLOW-UP RECOMMENDATION

MDC should improve its procedures to monitor employee sick leave usage for compliance with the requirements of the union contracts. These procedures should be documented.

EXECUTIVE RESPONSE FROM MDC

“MDC concurs and has developed procedures to control the 56-hour usage limitation on sick leave usage.”

RECOMMENDATION NO. 10:

We recommended that MDC develop procedures to ensure that all payroll documentation was properly reviewed and approved. For a sample of 31 employees for the two-week pay period ended November 3, 2000, we noted 89 payroll documents that did not have all of the required signatures to indicate proper review and approval by supervisors, or concurrence by the employee for changes to his or her payroll records.

MDC did not have adequate internal controls to ensure that employees’ payroll documentation was properly reviewed and approved, and signed to indicate that the review process had been properly completed. Entries may have been made to the City’s payroll system that were not correct.

ACTIONS TAKEN

The audit recommendations have not been implemented. The auditors identified 15 payroll documents, from May through December 2003, where the payroll documentation did not have all of the required signatures to indicate proper review and approval by supervisors, or concurrence by the employee for changes to his or her payroll records. It appears that there is still not an adequate review and approval process for MDC payroll documentation. We noted the following exceptions:

- There were four occurrences where leave balance adjustment forms were not signed for review/approval by the payroll supervisor, as required.
- There was one occurrence where the required physician signature was not on a light duty authorization document.
- There was one occurrence where an employee worked overtime, but the employee's supervisor did not sign the overtime authorization document.
- There were eight occurrences where adjustments were made to employees' leave balances. However, the employees did not sign the documents to indicate their concurrence for changes to their payroll records.
- MDC payroll records (P-30s) show that an MDC employee was on "Administrative Leave/Management" with pay for 14 weeks from September 2003 through December 2003. The City's Personnel Rules and Regulations state, "Chief Administrative Officer approval must be obtained prior to placing an employee on administrative leave." MDC could not provide the auditors with documentation to show that the Chief Administrative Officer had approved this employee being on administrative leave with pay for these 14 weeks.

FOLLOW-UP RECOMMENDATION

MDC should develop procedures to ensure that all payroll documentation is properly reviewed and approved.

MDC should ensure that it obtains CAO approval prior to placing employees on administrative leave.

EXECUTIVE RESPONSE FROM MDC

"MDC concurs. The Department has developed procedures to ensure that all payroll documentation is properly reviewed and ensure that administrative leave is properly approved."

RECOMMENDATION NO. 11

We recommended that MDC develop procedures to ensure that the timekeeper reviews all relevant payroll exception reports. The City's computerized payroll system can generate various exception reports. Exception reports help timekeepers and supervisors identify payroll errors. The department timekeeper utilized six of the exception reports that were available. There were four other exception reports, which were available that she did not utilize. If payroll exception reports available were not run, payroll errors may have been undetected

ACTIONS TAKEN

The audit recommendations have been partially implemented. MDC payroll personnel informed the auditors that they run the following payroll exception reports:

- The time card detail report
- The "serious error" report
- The "employees not paid" report

There are other payroll exception reports that should be run by MDC payroll personnel to help ensure that the payroll has been properly processed. These include exception reports such as rate of pay changes, invalid overrides on time cards, and leave balance exceeded, etc.

The MDC Fiscal Manager informed us that MDC has not been able to get access to all of the City's systems that it needs to perform its duties. The MDC Fiscal Manager subsequently informed us that he had discussed this problem with the ISD Manager, who promised to take action on these problems.

FOLLOW-UP RECOMMENDATION

MDC should develop procedures to ensure that the timekeeper runs and reviews all relevant payroll exception reports.

MDC should communicate with the Department of Finance and Administrative Services (DFAS), Information Systems Division (ISD), regarding access requirements to the City's automated systems.

EXECUTIVE RESPONSE FROM MDC

"MDC concurs. However, it should be noted that during the time period in which the exceptions on the payroll documents occurred, there were several

staff vacancies, including the supervisor, in the unit responsible for payroll. The unit is now fully staffed and is running, and will continue to run, all error reports following the payroll closing procedures. The procedure also includes a report check-off list indicating the time and date that the reports are run."

RECOMMENDATION NO. 12

We recommended that MDC comply with the regulations regarding the maximum length of service for temporary employees. Temporary employees should either be terminated after two years, or their positions should be reclassified as permanent.

We determined that there were three MDC employees listed on the City's automated payroll system Position Control Report of Temporary Employees/Positions with a hire date more than two years prior to the audit date. One of these MDC employees showed a hire date of 1996.

ACTIONS TAKEN

The audit recommendations have not been implemented. The MDC Fiscal Manager informed the auditors that the Human Resources Department and the CAO had given MDC an exemption from the two-year limitation stated in the City's Personnel Rules and Regulations, regarding the length of employment of temporary employees. However, the document that was provided to the auditors by the MDC Fiscal Manager does not specifically state that the MDC is exempt from the two-year limitation stated in the City's Personnel Rules and Regulations.

As of January 2004, there are three MDC temporary employees with hire dates more than two years ago.

One of the MDC employees listed as a temporary on the City's automated payroll system is incorrectly classified, with respect to the "step/pay group." This employee is classified as a City "TEMP," but should be classified as "NBEN," because the employee is a retired City employee, and they do not receive benefits. The classification "NBEN" is designed to specifically identify an employee as a PERA-retired employee. When an employee is coded as "NBEN," the two-year limitation for temporary employees does not apply.

FOLLOW-UP RECOMMENDATION

MDC should comply with the Personnel Rules & Regulations regarding the maximum length of service for temporary employees. Temporary employees should either be terminated after two years, or their positions should be reclassified as permanent.

MDC should request that HRD correct the “step/pay group” classification on the City’s automated payroll system for the employee who is incorrectly classified as TEMP.

EXECUTIVE RESPONSE FROM MDC

“MDC concurs. The temporary position was created to hire retired Correction Officers to act as Metro-Court transportation officers. This plan would save money, because there were no benefit costs for the City, and was approved by the Mayor’s office several years ago. However, the Department will review the City’s Policy and adjust the classification accordingly.”

OTHER ITEMS NOTED DURING THE FOLLOW-UP AUDIT

This additional item was noted during the follow-up audit:

MDC SHOULD CONTACT DFAS – ISD FOR ASSISTANCE IN OBTAINING ACCESS TO THE WRITTEN PROCEDURES DOCUMENT.

The MDC Fiscal Manager informed us that as a result of the audit, written procedures were developed to better control MDC’s payroll operations. However, he was not able to provide us with a copy of these new payroll procedures. He stated that the previous MDC payroll supervisor had these new procedures documented in her computer, and after she retired, MDC personnel could not access her computer files, because they did not have the document password. These new procedures had not been printed out in hardcopy.

RECOMMENDATION

MDC should contact DFAS – ISD for assistance in obtaining access to the written procedures document.

EXECUTIVE RESPONSE FROM MDC

“The Department attempted, through the County’s Information Systems Division, to unlock the files but the attempt was unsuccessful. The Fiscal Manager also attempted several times to obtain the password from the retired employee but was unsuccessful. The files were password-protected in MS Word and could not be retrieved. The Department has re-written its payroll policies and procedures and the document will not be password-protected.”

Follow-Up Review
Metropolitan Detention Center Department - Payroll
April 9, 2004
Page 16

04-01-111F

DDY/njt

xc: Mayor Martin Chavez
Jay Czar, CAO
Gail Reese, CFO
Nick Bakas, CPSO
Audit Committee
City Councilors
Laura Mason, Director, Council Services
Sandy Doyle, Director, DFAS